

GAAP MASTER LIST

TABLE OF CONTENTS

Statements of the Governmental Accounting Standards Board (GASB)		
GAAP LEVEL	TITLE	PAGE
1	#1 - Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide	36
1	#2 - Financial Reporting of Deferred Compensation Plans Adopted Under the Provisions of IRS Code Section 457.	36
1	#3 – Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	36
1	#4 – Applicability of FASB Statement No. 87, “Employers’ Accounting for Pensions,” to State and Local Governmental Employers	36
1	#5 – Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers	37
1	#6 – Accounting & Financial Reporting for Special Assessments	37
1	#7 – Advance Refundings Resulting in Defeasance of Debt	37
1	#8 – Applicability of FASB Statement No. 93, “Recognition of Depreciation by Not-for-Profit Organizations,” to Certain State and Local Governmental Entities	37
1	#9 –Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	38
1	#10 - Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	38
1	#11 - Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements	38
1	#12 - Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers	39
1	#13 - Accounting for Operating Leases with Scheduled Rent Increases	39
1	#14 - The Financial Reporting Entity	39
1	#15 - Governmental College and University Accounting and Financial Reporting Model	40

GAAP MASTER LIST

TABLE OF CONTENTS

1	#16 - Accounting for Compensated Absences	40
1	#17 - Measurement Focus and Basis of Accounting – Governmental Fund Operating Statements: Amendment of the Effective Dates of GASB Statement No. 11 and Related Statements -- an amendment of GASB Statements No. 10, 11, and 13	40
1	#18 - Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	40
1	#19 - Governmental College and University Omnibus Statement --an amendment of GASB Statements No. 10 and 15	41
1	#20 - Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting	41
1	#21 – Accounting for Escheat Property	42
1	#22 – Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds	42
1	#23 – Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities	42
1	#24 – Accounting and Financial Reporting for Certain Grants and Other Financial Assistance	43
1	#25 – Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans	43
1	#26 – Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans	43
1	#27 – Accounting for Pensions by State and Local Governmental Employers	44
1	#28 – Accounting and Financial Reporting for Securities Lending Transactions	44
1	#29 – The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities	45
1	#30 – Risk Financing Omnibus – an amendment to GASB Statement No. 10	45
1	#31 – Accounting and Financial Reporting for Certain Investments and for External Investment Pools	45
1	#32 – Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans (a rescission of GASB Statement No. 2 and an amendment of GASB Statement No. 31)	46
1	#33 – Accounting and Financial Reporting for Nonexchange Transactions	46
1	#34 – Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments	47

GAAP MASTER LIST

TABLE OF CONTENTS

1	#35 – Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities (an amendment of GASB Statement No. 34)	48
1	#36 – Recipient Reporting for Certain Shared Nonexchange Revenues (an amendment of GASB Statement No. 33)	48
1	#37 – Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments: Omnibus (an amendment of GASB Statements No. 21 and No. 34)	48
1	#38 – Certain Financial Statement Note Disclosures	48
1	#39 – Determining Whether Certain Organizations Are Component Units (an amendment of GASB Statement No. 14)	49
1	#40 – Deposit and Investment Risk Disclosures (an amendment of GASB Statement No. 3)	49
1	#41 – Budgetary Comparison Schedules – Perspective Differences (an amendment of GASB Statement No. 34)	49
1	#42 – Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries	49
1	#43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	50
1	#44 – Economic Condition Reporting: The Statistical Section (an amendment to NCGAS 1)	50
1	#45 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	51
1	#46 – Net Assets Restricted by Enabling Legislation (an amendment to GASBS No. 34)	51
1	#47 – Accounting for Termination Benefits	51
1	#48 – Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues	52
1	#49 – Accounting and Financial Reporting for Pollution Remediation Obligations	52
1	#50 - Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27	52

GAAP MASTER LIST

TABLE OF CONTENTS

Interpretations of the Governmental Accounting Standards Board (GASBI)		
GAAP LEVEL	TITLE	PAGE
1	#1 – Demand Bonds Issued by State and Local Governmental Entities -- an interpretation of NCGA Statement 1 and NCGA Interpretation 9	53
1	#2 – Disclosure of Conduit Debt Obligations – an interpretation of NCGA Statement 1	53
1	#3 – Financial Reporting for Reverse Repurchase Agreements – an interpretation of GASB Statement No. 3	53
1	#4 – Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools – an interpretation of GASB Statements No. 10 and 14	53
1	#5 – Property Tax Revenue Recognition in Governmental Funds – an interpretation of NCGAS 1 and an amendment to NCGAI 3	54
1	#6 – Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements	54

GAAP MASTER LIST

TABLE OF CONTENTS

Governmental Accounting Board Technical Bulletins (GASBTB)		
GAAP LEVEL	TITLE	PAGE
2	#84-1 – Purpose and Scope of GASB Technical Bulletins and Procedures for Issuance	101
2	#87-1 – Applying Paragraph 68 of GASB Statement 3	101
2	#92-1 – Display of Governmental College and University Compensated Absences Liabilities	101
2	#94-1 – Disclosures about Derivatives and Similar Debt and Investment Transactions	101
2	#96-1 – Application of Certain Pension Disclosure Requirements for Employers Pending Implementation of GASB Statement 27	101
2	#97-1 – Classification of Deposits and Investments into Custodial Credit Risk Categories for Certain Bank Holding Company Transactions	102
2	#98-1 – Disclosures about Year 2000 Issues	102
2	#99-1 – Disclosure about Year 2000 Issues – an amendment of GASBTB 98-1	102
2	#00-1 – Disclosures about Year 2000 Issues – a rescission of GASBTB 98-1 and 99-1	102
2	#2003-1 – Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets	102
2	#2004-1 – Tobacco Settlement Recognition and Financial Reporting Entity Issues	102
2	#2004-2 – Recognition of Pension and Other Postemployment Benefit Expenditure/Expense and Liabilities by Cost-Sharing Employers	102
2	#2006-1 – Accounting Treatment for Medicare Part D Retiree Drug Subsidy Payments	103

GAAP MASTER LIST

TABLE OF CONTENTS

Governmental Accounting Standards Board Implementation Guides		
GAAP LEVEL	TITLE	PAGE
4	Guide to Implementation of GASB Statement 3 on Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	107
4	Guide to Implementation of GASB Statement 9 on Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	107
4	Guide to Implementation of GASB Statement 10 on Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	107
4	Guide to Implementation of GASB Statement 14 on the Financial Reporting Entity	107
4	Guide to Implementation of GASB Statements 25, 26, and 27 on Pension Reporting and Disclosure by State and Local Government Plans and Employers	107
4	Guide to Implementation of GASB Statement 31 on Accounting and Financial Reporting for Certain Investments and for External Investment Pools	108
4	Guide to Implementation of GASB Statement 34 on Basic Financial Statements – and Management’s Discussion and Analysis for State and Local Governments	108
4	Guide to Implementation of GASB Statement 34 and Related Pronouncements	108
4	Comprehensive Implementation Guide - 2003	108
4	Guide to Implementation of GASB Statement 40 on Deposit and Investment Risk Disclosures	108
4	Comprehensive Implementation Guide - 2004	108
4	Guide to Implementation of GASB Statements 43 and 45 on Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	108
4	Guide to Implementation of GASB Statement 44 on Economic Condition Reporting: The Statistical Section	108
4	Comprehensive Implementation Guide - 2005	109
4	Comprehensive Implementation Guide - 2006	109

GAAP MASTER LIST

TABLE OF CONTENTS

Governmental Accounting Standards Board Concepts Statements (GASBCS)		
GAAP LEVEL	TITLE	PAGE
5	#1 - Objectives of Financial Reporting	112
5	#2 – Service Efforts and Accomplishments Reporting	112
5	#3 – Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements	112

National Council on Governmental Accounting Statements (NCGAS) <i>Incorporated into GASBS 1</i>		
GAAP LEVEL	TITLE	PAGE
1	#1 - Governmental Accounting and Financial Reporting Principles	55
1	#2 - Grant, Entitlement, and Shared Revenue Accounting and Reporting by State and Local Governments	55
1	#3 - Defining the Governmental Reporting Entity	55
1	#4 - Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences	55
1	#5 - Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments	56
1	#6 - Pension Accounting and Financial Reporting: Public Employee Retirement Systems and State and Local Government Employers	56
1	#7 - Financial Reporting for Component Units within the Governmental Reporting Entity	56

GAAP MASTER LIST

TABLE OF CONTENTS

National Council on Governmental Accounting Interpretations (NCGAI) <i>Incorporated into GASBS 1</i>		
GAAP LEVEL	TITLE	PAGE
1	#1 - GAAFR and the AICPA Audit Guide	57
1	#2 - Segment Information for Enterprise Funds	57
1	#3 - Revenue Recognition – Property Taxes	57
1	#4 - Accounting and Financial Reporting for Public Employee Retirement Systems and Pension Trust Funds	57
1	#5 - Authoritative Status of Governmental Accounting, Auditing, and Financial Reporting (1968)	57
1	#6 - Notes to the Financial Statements Disclosure	58
1	#7 - Clarification as to the Application of the Criteria in NCGA Statement 3, “Defining the Governmental Reporting Entity”	58
1	#8 - Certain Pension Matters	58
1	#9 - Certain Fund Classifications and Balance Sheet Accounts	59
1	#10 - State and Local Government Budgetary Reporting	59
1	# 11 – Claim and Judgment Transactions for Governmental Funds	59

National Council on Governmental Accounting Concepts (NCGAC) <i>Incorporated into GASBS 1</i>		
GAAP LEVEL	TITLE	PAGE
1	Objectives of Accounting and Financial Reporting for Governmental Units	60

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Statements (FASB)		
GAAP LEVEL	TITLE	PAGE
1	#1 - Disclosure of Foreign Currency Translation Information	63
1	#2 - Accounting for Research and Development Costs	63
1	#3 - Reporting Accounting Changes in Interim Financial Statements – an amendment of APB Opinion No. 28	63
1	#4 - Reporting Gains and Losses from Extinguishment of Debt – an amendment of APB Opinion No. 30	64
1	#5 - Accounting for Contingencies	64
1	#6 - Classification of Short-term Obligations Expected to Be Refinanced – an amendment of ARB No. 43, Chapter 3A	64
1	#7 - Accounting and Reporting by Development Stage Enterprises	65
1	#8 - Accounting for the Translation of Foreign Currency Transactions and Foreign Currency Financial Statements	65
1	#9 - Accounting for Income Taxes: Oil and Gas Producing Companies – an amendment of APB Opinions No. 11 and 23	65
1	#10 - Extension of “Grandfather” Provisions for Business Combinations – an amendment of APB Opinion No. 16	65
1	#11 - Accounting for Contingencies: Transition Method – an amendment of FASB Statement No. 5	65
1	#12 - Accounting for Certain Marketable Securities	65
1	#13 - Accounting for Leases	66
1	#14 - Financial Reporting for Segments of a Business Enterprise	66
1	#15 - Accounting by Debtors and Creditors for Troubled Debt Restructurings	66
1	#16 - Prior Period Adjustments	67
1	#17 - Accounting for Leases: Initial Direct Costs – an amendment of FASB Statement No. 13	67
1	#18 - Financial Reporting for Segments of a Business Enterprise: Interim Financial Statements – an amendment of FASB No. 14	67
1	#19 - Financial Accounting and Reporting by Oil and Gas Producing Companies	67

GAAP MASTER LIST

TABLE OF CONTENTS

1	#20 – Accounting for Forward Exchange Contracts – an amendment of FASB Statement No. 8	68
1	#21 - Suspension of the Reporting of Earnings per Share and Segment Information by Nonpublic Enterprises – an amendment of APB Opinion No. 15 and FASB Statement No. 14	68
1	#22 - Changes in the Provisions of Lease Agreements Resulting from Refundings of Tax-Exempt Debt – an amendment of FASB Statement No. 13	68
1	#23 - Inception of the Lease – an amendment of FASB Statement No. 13	68
1	#24 – Reporting Segment Information in Financial Statements That are Presented in Another Enterprise’s Financial report – an amendment to FASB Statement No. 14	69
1	#25 - Suspension of Certain Accounting Requirements for Oil and Gas Producing Companies – an amendment of FASB Statement No. 19	69
1	#26 - Profit Recognition on Sales-Type Leases of Real Estate – an amendment of FASB Statement No. 13	69
1	#27 - Classification of Renewals or Extensions of Existing Sales-Type or Direct Financing Leases – an amendment of FASB Statement No. 13	69
1	#28 - Accounting for Sales with Leasebacks – an amendment of FASB Statement No. 13	69
1	#29 - Determining Contingent Rentals – an amendment of FASB Statement No. 13	70
1	#30 - Disclosure of Information about Major Customers – an amendment of FASB Statement No. 14	70
1	#31 - Accounting for Tax Benefits Related to U.K. Tax Legislation Concerning Stock Relief	70
1	#32 - Specialized Accounting and Reporting Principles and Practices in AICPA Statements of Position and Guides on Accounting and Auditing Matters – an amendment of APB Opinion No. 20	70
1	#33 - Financial Reporting and Changing Prices	70
1	#34 - Capitalization of Interest Cost	70
1	#35 - Accounting and Reporting by Defined Benefit Pension Plans	70
1	#36 - Disclosure of Pension Information – an amendment of APB Opinion No. 8	71

GAAP MASTER LIST

TABLE OF CONTENTS

1	#37 - Balance Sheet Classification of Deferred Income Taxes – an amendment of APB Opinion No. 11	71
1	#38 - Accounting for Preacquisition Contingencies of Purchased Enterprises – an amendment of APB Opinion No. 16	71
1	#39 - Financial Reporting and Changing Prices: Specialized Assets – Mining and Oil and Gas – a supplement to FASB Statement No. 33	71
1	#40 - Financial Reporting and Changing Prices: Specialized Assets – Timberlands and Growing Timber – a supplement to FASB Statement No. 33	72
1	#41 – Financial Reporting and Changing Prices: Specialized Assets – Income-Producing Real Estate – a supplement to FASB Statement No. 33	72
1	#42 - Determining Materiality for Capitalization of Interest Cost – an amendment of FASB Statement No. 34	72
1	#43 - Accounting for Compensated Absences	72
1	#44 - Accounting for Intangible Assets of Motor Carriers – an amendment of Chapter 5 of ARB No. 43 and an Interpretation of APB Opinions 17 and 30	72
1	#45 - Accounting for Franchise Fee Revenue	73
1	#46 - Financial Reporting and Changing Prices: Motion Picture Films – a supplement to FASB Statement No. 33	73
1	#47 - Disclosure of Long-Term Obligations	73
1	#48 - Revenue Recognition When Right of Return Exists	73
1	#49 - Accounting for Product Financing Arrangements	73
1	#50 - Financial Reporting in the Record and Music Industry	73
1	#51 - Financial Reporting by Cable Television Companies	74
1	#52 - Foreign Currency Translation	74
1	#53 - Financial Reporting by Producers and Distributors of Motion Picture Films	74
1	#54 - Financial Reporting and Changing Prices: Investment Companies – an amendment of FASB Statement No. 33	74

GAAP MASTER LIST

TABLE OF CONTENTS

1	#55 - Determining whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	75
1	#56 - Designation of AICPA Guide and Statement of Position (SOP) 81-1 on Contractor Accounting and SOP 81-2 concerning Hospital-Related Organizations as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32	75
1	#57 - Related Party Disclosures	75
1	#58 - Capitalization of Interest Cost in Financial Statements That Include Investments Accounted for by the Equity Method – an amendment of FASB Statement No. 34	75
1	#59 - Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	75
1	#60 - Accounting and Reporting by Insurance Enterprises	76
1	#61 - Accounting for Title Plant	76
1	#62 - Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants – an amendment of FASB Statement No. 34	76
1	#63 - Financial Reporting by Broadcasters	76
1	#64 - Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements – an amendment of FASB Statement No. 4	77
1	#65 - Accounting for Certain Mortgage Banking Activities	77
1	#66 - Accounting for Sales of Real Estate	77
1	#67 - Accounting for Costs and Initial Rental Operations of Real Estate Projects	77
1	#68 - Research and Development Arrangements	78
1	#69 - Disclosure about Oil and Gas Producing Activities – an amendment of FASB Statements 19, 25, 33, and 39	78
1	#70 - Financial Reporting and Changing Prices: Foreign Currency Translation – an amendment of FASB Statement No. 33	78

GAAP MASTER LIST

TABLE OF CONTENTS

1	#71 - Accounting for the Effects of Certain Types of Regulation	78
1	#72 - Accounting for Certain Acquisitions of Banking or Thrift Institutions – an amendment of APB Opinion No. 17, an Interpretation of APB Opinions 16 and 17, and an amendment of FASB Interpretation No. 9	79
1	#73 - Reporting a Change in Accounting for Railroad Track Structures – an amendment of APB Opinion No. 20	79
1	#74 - Accounting for Special Termination Benefits Paid to Employees	79
1	#75 - Deferral of the Effective date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units – an amendment of FASB Statement No. 35	80
1	#76 - Extinguishment of Debt – an amendment of APB Opinion No. 26	80
1	#77 - Reporting by Transferors for Transfers of Receivables with Recourse	80
1	#78 - Classification of Obligations That Are Callable by the Creditor – an amendment of ARB No. 43, Chapter 3A	80
1	#79 - Elimination of Certain Disclosures for Business Combinations by Nonpublic Enterprises – an amendment of APB Opinion No. 16	80
1	#80 - Accounting for Futures Contracts	81
1	#81 - Disclosure of Postretirement Health Care and Life Insurance Benefits	81
1	#82 - Financial Reporting and Changing Prices: Elimination of Certain Disclosures – an amendment of FASB Statement No. 33	81
1	#83 - Designation of AICPA Guides and Statement of Position on Accounting by Brokers and Dealers in Securities, by Employee Benefit Plans, and by Banks as Preferable for Purposes of Applying APB Opinion 20 – an amendment of FASB Statement No. 32 and APB Opinion No. 30 and a rescission of FASB Interpretation No. 10	81
1	#84 - Induced Conversions of Convertible Debt – an amendment of APB Opinion No. 26	81
1	#85 - Yield Test for Determining Whether a Convertible Security is a Common Stock Equivalent – an amendment of APB Opinion No. 15	82
1	#86 Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed	82
1	#87 - Employers' Accounting for Pensions	82

GAAP MASTER LIST **TABLE OF CONTENTS**

1	#88 - Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits	82
1	#89 - Financial Reporting and Changing Prices	82
1	#90 - Regulated Enterprises – Accounting for Abandonments and Disallowances of Plant Costs – and amendment of FASB No. 71	83
1	#91 - Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases – an amendment of FASB Statements. No. 13, 60, and 65 and a rescission of FASB Statement No. 17	83
1	#92 - Regulated Enterprises – Accounting for Phase-in Plans – an amendment of FASB Statement No. 71	83
1	#93 - Recognition of Depreciation by Not-for-Profit Organizations	83
1	#94 - Consolidation of all Majority-owned Subsidiaries – an amendment of ARB No. 51 with related amendments of APB Opinion No. 18 and ARB No. 43, Chapter 12	84
1	#95 - Statement of Cash Flows	84
1	#96 - Accounting for Income Taxes	84
1	#97 - Accounting and Reporting by Insurance Enterprises for Certain Long-Duration Contracts and for Realized Gains and Losses from the Sale of Investments	84
1	#98 - Accounting for Leases: Sale-Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, and Initial Direct Costs of Direct Financing Leases – an amendment of FASB Statements No. 13, 66, and 91 and a rescission of FASB Statement No. 26 and Technical Bulletin No. 79-11	85
1	#99 - Deferral of the Effective Date of Recognition of Depreciation by Not-for-Profit Organizations – an amendment of FASB Statement No. 93	85
1	#100 - Accounting for Income Taxes – Deferral of the Effective Date of FASB No. 96 – an amendment of FASB Statement No. 96	85
1	#101 - Regulated Enterprises – Accounting for the Discontinuation of Application of FASB Statement No. 71	85
1	#102 - Statement of Cash Flows – Exemption of Certain Enterprises and Classification of Cash Flows from Certain Securities Acquired for Resale – an amendment of FASB Statement No. 95	85
5	#103 - Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	113

GAAP MASTER LIST TABLE OF CONTENTS

5	#104 - Statement of Cash Flows – Net Reporting of Certain Cash Receipts and Cash Payments and Classification of Cash Flows from Hedging Transactions – an amendment of FASB Statement No. 95	113
5	#105 - Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk	113
5	#106 - Employers' Accounting for Postretirement Benefits Other Than Pensions	113
5	#107 - Disclosures about Fair Value of Financial Instruments	114
5	#108 - Accounting for Income Taxes – Deferral of the Effective Date of FASB Statement No. 96 – an amendment of FASB Statement No. 96	114
5	#109 - Accounting for Income Taxes	114
5	#110 - Reporting by Defined Benefit Pension Plans of Investment Contracts – an amendment of FASB Statement No. 35	115
5	#111 - Rescission of FASB Statement No. 32 and Technical Corrections	115
5	#112 - Employer's Accounting for Postemployment Benefits – an amendment of FASB Statements No. 5 and 43	115
5	#113 - Accounting and Reporting for Reinsurance of Short-Duration and Long-Duration Contracts	116
5	#114 - Accounting by Creditors for Impairment of a Loan – an amendment of FASB Statements No. 5 and 15	116
5	#115 - Accounting for Certain Investments in Debt and Equity Securities	116
5	#116 - Accounting for Contributions Received and Contributions Made	116
5	#117 - Financial Statements of Not-for-Profit Organizations	117
5	#118 - Accounting by Creditors for Impairment of a Loan – Income Recognition and Disclosures – an amendment of FASB Statement No. 114	117
5	#119 - Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments	117
5	#120 - Accounting and Reporting by Mutual Life Insurance Enterprises and by Insurance Enterprises for Certain Long-Duration Participating Contracts – an amendment of FASB Statements 60, 97 and 113 and Interpretation No. 40	117

GAAP MASTER LIST

TABLE OF CONTENTS

5	#121 - Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of	117
5	#122 - Accounting for Mortgage Servicing Rights – an amendment of FASB Statement No. 65	118
5	#123 - Accounting for Stock-Based Compensation	118
5	#124 - Accounting for Certain Investments Held by Not-for-Profit Organizations	118
5	#125 - Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities	118
5	#126 - Exemption from Certain Required Disclosures about Financial Instruments for Certain Nonpublic Entities – an amendment to FASB Statement No. 107	119
5	#127 - Deferral of the Effective Date of Certain Provisions of FASB Statement No. 125 – an amendment to FASB Statement No. 125	119
5	#128 - Earnings per Share	119
5	#129 - Disclosure of Information about Capital Structure	119
5	#130 - Reporting Comprehensive Income	119
5	#131 - Disclosures about Segments of an Enterprise and Related Information	120
5	#132 - Employers’ Disclosures about Pensions and Other Postretirement Benefits – an amendment of FASB Statements No. 87, 88, and 106	120
5	#133 - Accounting for Derivative Instruments and Hedging Activities	120
5	#134 - Accounting for Mortgage-Backed Securities Retained after the Securitization of Mortgage Loans Held for Sale by a Mortgage Banking Enterprise – an amendment of FASB Statement No. 65	121
5	#135 – Rescission of FASB Statement No. 75 and Technical Corrections	121
5	#136 – Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others	121
5	#137 – Accounting for Derivative Instruments and Hedging Activities – Deferral of the Effective Date of FASB Statement No. 133 – an amendment of FASB Statement No. 133	121

GAAP MASTER LIST

TABLE OF CONTENTS

5	#138 – Accounting for Certain Derivative Instruments and Certain Hedging Activities – an amendment of FASB Statement No. 133	122
5	#139 – Rescission of FASB Statement No. 53 and amendments to FASB Statements No. 63, 89, and 121	122
5	#140 – Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities – a replacement of FASB Statement No. 125	122
5	#141 – Business Combinations	123
5	#142 – Goodwill and Other Intangible Assets	123
5	#143 – Accounting for Asset Retirement Obligations	124
5	#144 – Accounting for the Impairment or Disposal of Long-Lived Assets	124
5	#145 – Rescission of FASB Statements No. 4, 44, and 64, Amendment of FASB Statement No. 13, and Technical Corrections	124
5	#146 – Accounting for Costs Associated with Exit or Disposal Activities	125
5	#147 – Acquisitions of Certain Financial Institutions – an amendment of FASB Statements No. 72 and 144 and FASB Interpretation No. 9	125
5	#148 – Accounting for Stock-Based Compensation – Transition and Disclosure – an amendment of FASB Statement No. 123	125
5	#149 – Amendment of FASB Statement No. 33 on Derivative Instruments and Hedging Activities	125
5	#150 – Accounting for Certain Financial Instruments with Characteristics of Both Liability and Equity	125
5	#151 – Inventory Costs – an amendment of ARB No. 43, Chapter 4	126
5	#152 – Accounting for Real Estate Time-Sharing Transactions – an amendment of FASB Statements No. 66 and 67	126
5	#153 – Exchanges of Nonmonetary Assets – an amendment of APB Opinion No. 29	126
5	#154 – Accounting Changes and Error Corrections – a replacement of APB Opinion No. 20 and FASB Statement No. 3	126

GAAP MASTER LIST
TABLE OF CONTENTS

5	#155 – Accounting for Certain Hybrid Financial Instruments - an amendment of FASB Statements No. 133 and 140	127
5	#156 – Accounting for Servicing of Financial Assets - an amendment of FASB Statement No. 140	127
5	#157 – Fair Value Measurements	127
5	#158 – Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – an amendment of FASB Statements No. 87, 88, 106, and 132(R)	128
5	#159 – The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115	128

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Interpretations (FIN)		
GAAP LEVEL	TITLE	PAGE
1	#1 – Accounting Changes Related to the Cost of Inventory – an interpretation of APB Opinion No. 20	86
1	#2 – Imputing Interest on Debt Arrangements Made under the Federal Bankruptcy Act – an interpretation of APB Opinion No. 21	86
1	#3 – Accounting for the Cost of Pension Plans Subject to the Employee Retirement Income Security Act of 1974 - an interpretation of APB Opinion No. 8	86
1	#4 – Applicability of FASB Statement No. 2 to Business Combinations Accounted for by the Purchase Method – an interpretation of FASB No. 2	86
1	#5 – Applicability of FASB Statement No. 2 to Development Stage Enterprises – an interpretation of FASB No. 2	86
1	#6 – Applicability of FASB Statement No. 2 to Computer Software – an interpretation of FASB No. 2	87
1	#7 – Applying FASB Statement No. 7 in Financial Statements of Established Operating Enterprises – an interpretation of FASB No. 7	87
1	#8 – Classification of Short-Term Obligation Repaid Prior to Being Replaced by a Long-Term Security – an interpretation of FASB No. 6	87
1	#9 – Applying APB Opinions No. 16 and 17 When a Savings and Loan Association or a Similar Institution is Acquired in a Business Combination Accounted for by the Purchase Method – an interpretation of APB Opinions No. 16 and 17	87
1	#10 – Application of FASB Statement No. 12 to Personal Financial Statements – an interpretation of FASB No. 12	87
1	#11 – Changes in Market Value after the Balance Sheet Date – an interpretation of FASB Statement No. 12	87
1	#12 – Accounting for Previously Established Allowance Accounts – an interpretation of FASB Statement No. 12	87
1	#13 – Consolidation of a Parent and Its Subsidiaries Having Different Balance Sheet Dates – an interpretation of FASB Statement No. 12	88
1	#14 – Reasonable Estimation of the Amount of a Loss – an interpretation of FASB Statement No. 5	88

GAAP MASTER LIST

TABLE OF CONTENTS

1	#15 – Translation of Unamortized Policy Acquisition Costs by a Stock Life Insurance Company – an interpretation of FASB Statement No. 8	88
1	#16 – Clarification of Definitions and Accounting for Marketable Equity Securities That Become Nonmarketable – an interpretation of FASB Statement No. 12	88
1	#17 – Applying the Lower of Cost or Market Rule in Translated Financial Statements – an interpretation of FASB Statement No. 8	88
1	#18 – Accounting for Income Taxes in Interim Periods – an interpretation of APB Opinion No. 28	88
1	#19 – Lessee Guarantee of the Residual Value of Leased Property – an interpretation of FASB Statement No. 13	88
1	#20 – Reporting Accounting Changes under AICPA Statements of Position – an interpretation of APB Opinion No. 20	89
1	#21 – Accounting for Leases in a Business Combination – an interpretation of FASB Statement No. 13	89
1	#22 – Applicability of Indefinite Reversal Criteria to Timing Differences – an interpretation of APB No. 11 and 23	89
1	#23 – Leases of Certain Property Owned by a Governmental Unit or Authority – an interpretation of FASB No. 13	89
1	#24 – Leases Involving Only Part of a Building – an interpretation of FASB Statement No. 13	89
1	#25 – Accounting for an Unused Investment Tax Credit – an interpretation of APB Opinions No. 2, 4, 11, and 16	89
1	#26 – Accounting for the Purchase of a Leased Asset by the Lessee during the Term of the Lease – an interpretation of FASB No. 13	89
1	#27 – Accounting for a Loss on a Sublease – an interpretation of FASB Statement No. 13 and APB Opinion No. 30	89
1	#28 – Accounting for Stock Appreciation Rights and Other Variable Stock Option or Award Plans – an interpretation of APB Opinions No. 15 and 25	90
1	#29 – Reporting Tax Benefits Realized on Disposition of Investments in Certain Subsidiaries and Other Investees – an interpretation of APB Opinions No. 23 and 24	90
1	#30 – Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets – an interpretation of APB Opinion No. 29	90

GAAP MASTER LIST

TABLE OF CONTENTS

1	#31 – Treatment of Stock Compensation Plans in EPS Computations – an interpretation of APB Opinion No. 15 and a modification of FASB Interpretation No. 28	90
1	#32 – Application of Percentage Limitations in Recognizing Investment Tax Credit – an interpretation of APB Opinions No. 2, 4, and 11	90
1	#33 - Applying FASB No. 34 to Oil and Gas Producing Operations Accounted for by the Full Cost Method – an interpretation of FASB No. 34	90
1	#34 – Disclosure of Indirect Guarantees of Indebtedness of Others – an interpretation of FASB Statement No. 5	90
1	#35 – Criteria for Applying the Equity Method of Accounting for Investments in Common Stock – an interpretation of APB Opinion No. 18	91
1	#36 – Accounting for Exploratory Wells in Progress at the End of a Period – an interpretation of FASB No. 19	91
1	#37 – Accounting for Translation Adjustments upon Sale of Part of an Investment in a Foreign Entity – an interpretation of FASB Statement No. 52	91
1	#38 – Determining the Measurement Date for Stock Option, Purchase, and Award Plans Involving Junior Stock – an interpretation of APB Opinion No. 25	91
5	#39 – Offsetting of Amounts Related to Certain Contracts – an interpretation of APB No. 10 and FASB No. 105	129
5	#40 – Applicability of Generally Accepted Accounting Principles to Mutual Life Insurance and Other Enterprises – an interpretation of FASB Statements No. 12, 60, 97, and 113	129
5	#41 – Offsetting Amounts Related to Certain Repurchase and Reverse Repurchase Agreements – an interpretation of APB Opinion No. 10 and a modification of FASB Interpretation No. 39	129
5	#42 – Accounting for Transfers of Assets in Which a Not-for-Profit Organization is Granted Variance Power – an interpretation of FASB Statement No. 116	129
5	#43 – Real Estate Sales – an interpretation of FASB Statement No. 66	130
5	#44 – Accounting for Certain Transactions involving Stock Compensation – an interpretation of APB No. 25	130

GAAP MASTER LIST
TABLE OF CONTENTS

5	#45 – Guarantor’s Acceptance and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others – an interpretation of FASB Statements No. 5, 57 and 107 and rescission of FASB	130
5	#46 - Consolidation of Variable Interest Entities – an interpretation of ARB No. 51	130
5	#47 – Accounting for Conditional Asset Retirement Obligations – an interpretation of FASB Statement No. 143	130
5	#48 – Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109	130

GAAP MASTER LIST
TABLE OF CONTENTS

Financial Accounting Standards Board Concepts Statements (CON)		
GAAP LEVEL	TITLE	PAGE
5	#1 – Objectives of Financial Reporting by Business Enterprises	131
5	#2 – Qualitative Characteristics of Accounting Information	131
5	#3 – Elements of Financial Statements of Business Enterprises	131
5	#4 – Objectives of Financial Reporting by Nonbusiness Organizations	131
5	#5 – Recognition and Measurement in Financial Statements of Business Enterprises	131
5	#6 – Elements of Financial Statements (a replacement of FASB Concepts Statement No. 3 – incorporating an amendment of FASB Concepts Statement No. 2)	131
5	#7 – Using Cash Flow Information and Present Value in Accounting Measures	131

GAAP MASTER LIST

TABLE OF CONTENTS

Financial Accounting Standards Board Technical Bulletins (FTB)		
GAAP LEVEL	TITLE	PAGE
5	#79-1 – Purpose and Scope of FASB Technical Bulletins and Procedures for Issuance (Revised)	132
5	#79-2 – Computer Software Costs	132
5	#79-3 – Subjective Acceleration Clauses in Long-Term Debt Agreements	132
5	#79-4 – Segment Reporting of Puerto Rican Operations	132
5	#79-5 – Meaning of the Term “Customer” as It Applies to Health Care Facilities under FASB Statement No. 14	132
5	#79-6 – Valuation Allowances Following Debt Restructuring	132
5	#79-7 – Recoveries of a Previous Writedown under a Troubled Debt Restructuring Involving a Modification of Terms	133
5	#79-8 – Applicability of FASB Statement Nos. 21 and 33 to Certain Brokers and Dealers in Securities	133
5	#79-9 – Accounting in Interim Periods for Changes in Income Tax Rates	133
5	#79-10 – Fiscal Funding Clauses in Lease Agreements	133
5	#79-11 – Effect of a Penalty on the Term of a Lease	133
5	#79-12 – Interest Rate Used in Calculating the Present Value of Minimum Lease Payments	133
5	#79-13 – Applicability of FASB Statement No. 13 to Current Value Financial Statements	133
5	#79-14 – Upward Adjustment of Guaranteed Residual Value	133
5	#79-15 – Accounting for Loss on a Sublease Not Involving the Disposal of a Segment	133
5	#79-16 – Effect of a Change in Income Tax Rate on the Accounting for Leveraged Leases (Revised)	133
5	#79-17 – Reporting Cumulative Effect Adjustment from Retroactive Application of FASB Statement No. 13	134
5	#79-18 – Transition Requirement of Certain FASB Amendments and Interpretations of FASB Statement No. 13	134
5	#79-19 – Investor’s Accounting for Unrealized Losses on Marketable Securities Owned by an Equity Method Investee	134
5	#80-1 – Early Extinguishment of Debt through Exchange for Common or Preferred Stock	134
5	#80-2 – Classification of Debt Restructurings by Debtors and Creditors	134

GAAP MASTER LIST

TABLE OF CONTENTS

5	#81-1 – Disclosure of Interest Rate Futures Contracts and Forward and Standby Contracts	134
5	#81-2 – Accounting for Unused Investment Tax Credits Acquired in a Business Combination Accounted for by the Purchase Method	134
5	#81-3 – Multiemployer Pension Plan Amendments Act of 1980	134
5	#81-4 – Classification as Monetary or Nonmonetary Items	135
5	#81-5 – Offsetting Interest Cost to be Capitalized with Interest Income	135
5	#81-6 – Applicability of Statement 15 to Debtors In Bankruptcy Situations	135
5	#82-1 – Disclosure of the Sale or Purchase of Tax Benefits Through Tax Leases	135
5	#82-2 – Accounting for the Conversion of Stock Options into Incentive Stock Options as a Result of the Economic Recovery Tax Act of 1981	135
5	#83-1 – Accounting for the Reduction in the Tax Basis of an Asset Caused by the Investment Tax Credit	135
5	#84-1 – Accounting for Stock Issued to Acquire the Results of a Research and Development Arrangement	135
5	#84-2 – Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes Relating to Domestic International Sales Corporations	135
5	#84-3 – Accounting for the Effects of the Tax Reform Act of 1984 on Deferred Income Taxes of Stock Life Insurance Enterprises	135
5	#84-4 – In-Substance Defeasance of Debt	136
5	#85-1 – Accounting for the Receipt of Federal Home Loan Mortgage Corporation Participating Preferred Stock	136
5	#85-2 – Accounting for Collateralized Mortgage Obligations (CMOs)	136
5	#85-3 – Accounting for Operating Leases with Scheduled Rent Increases	136
5	#85-4 – Accounting for Purchases of Life Insurance	136
5	#85-5 – Issues Relating to Accounting for Business Combinations	136

GAAP MASTER LIST

TABLE OF CONTENTS

5	#85-6 – Accounting for a Purchase of Treasury Shares at a Price Significantly in Excess of the Current Market Price of the Shares and the Income Statement Classification of Costs Incurred in Defending against a Takeover Attempt	137
5	#86-1 – Accounting for Certain Effects of the Tax Reform Act of 1986	137
5	#86-2 – Accounting for an Interest in the Residual Value of a Leased Asset Acquired by a Third Party OR Retained by a Lessor That Sells the Related Minimum Rental Payments	137
5	#87-1 – Accounting for a Change in Method of Accounting for Certain Postretirement Benefits	137
5	#87-2 – Computation of a Loss on an Abandonment	137
5	#87-3 – Accounting for Mortgage Servicing Fees and Rights	137
5	#88-1 – Issues Relating to Accounting for Leases	138
5	#88-2 – Definition of a Right of Setoff	138
5	#90-1 – Accounting for Separately Priced Extended Warranty and Product Maintenance Contracts	138
5	#94-1 – Application of Statement 115 to Debt Securities Restructured in a Troubled Debt Restructuring	138
5	#97-1 – Accounting under Statement 123 for Certain Employees Stock Purchase Plans with a Look-Back Option	138
5	#01-1 – Effective Date for Certain Financial Institutions of Certain Provisions of Statement 140 Related to Isolation of Transferred Financial Assets	138

GAAP MASTER LIST

TABLE OF CONTENTS

Accounting Principles Board Opinions (APB)		
GAAP LEVEL	TITLE	PAGE
1	#1 – New Depreciation Guidelines and Rules	92
1	#2 – Accounting for the “Investment Credit”	92
1	#3 – The Statement of Source and Application of Funds	92
1	#4 – Accounting for the “Investment Credit”	92
1	#5 – Reporting of Leases in Financial Statements of Lessee	92
1	#6 – Status of Accounting Research Bulletins	93
1	#7 – Accounting for Leases in Financial Statements of Lessors	93
1	#8 – Accounting for the Cost of Pension Plans	93
1	#9 – Reporting the Results of Operations	93
1	#10 – Omnibus Opinion – 1966	94
1	#11 – Accounting for Income Taxes	94
1	#12 – Omnibus Opinion – 1967	94
1	#13 – Amending Paragraph 6 of APB Opinion No. 9, Application to Commercial Banks	94
1	#14 – Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants	94
1	#15 – Earnings per Share	95
1	#16 – Business Combinations	95
1	#17 – Intangible Assets	95
1	#18 – The Equity Method of Accounting for Investments in Common Stock	96
1	#19 – Reporting Changes in Financial Position	96
1	#20 – Accounting Changes	96
1	#21 – Interest on Receivables and Payables	96
1	#22 – Disclosure of Accounting Principles	97

GAAP MASTER LIST
TABLE OF CONTENTS

1	#23 – Accounting for Income Taxes – Special Areas	97
1	#24 – Accounting for Income Taxes – Investments in Common Stock Accounted for by the Equity Method	97
1	#25 – Accounting for Stock Issued to Employees	97
1	#26 – Early Extinguishment of Debt	97
1	#27 – Accounting for Lease Transactions by Manufacturer of Dealer Lessors	98
1	#28 – Interim Financial Reporting	98

GAAP MASTER LIST TABLE OF CONTENTS

Accounting Research Bulletins (ARB)		
GAAP LEVEL	TITLE	PAGE
1	#43 – Restatement and Revision of Accounting Research Bulletins	99
1	#44 – Declining-Balance Depreciation	99
1	#45 – Long-Term Construction-Type Contracts	99
1	#46 – Discontinuance of Dating Earned Surplus	99
1	#47 – Accounting for Costs of Pension Plans	99
1	#48 – Business Combinations	100
1	#49 – Earnings per Share	100
1	#50 – Contingencies	100
1	#51 – Consolidated Financial Statements	100

Industry Audit Guide (ASLGU) and the Statements of Position (SOP) of the American Institute of Certified Public Accountants (AICPA) <i>Incorporated into GASBS 1</i>		
GAAP LEVEL	TITLE	PAGE
1	Audits of State and Local Governmental Units (1974)	61
1	#75-3 Accrual of Revenues and Expenditures by State and Local Governmental Units	61
1	#77-2 Accounting for Interfund Transfers of State and Local Governmental Units	61
1	#78-7 Financial Accounting and Reporting by Hospitals Operated by a Governmental Unit	62
1	#80-2 Accounting and Financial Reporting by Governmental Units	62

GAAP MASTER LIST

TABLE OF CONTENTS

AICPA Audit and Accounting Guides Specific to Government & Cleared by GASB		
GAAP LEVEL	TITLE	PAGE
2	AICPA Industry Audit Guide: Audits of Colleges and Universities (as modified by GASB pronouncements)	104
2	AICPA Industry Audit Guide: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations	104
2	AICPA Industry Audit Guide: Audits of State and Local Governmental Units	104
2	AICPA Industry Audit Guide: Health Care Organizations	104
2	AICPA Audit and Accounting Guide: Audits of State and Local Governments (GASB 34 Edition)	104

AICPA Statements of Position Applicable to Government & Cleared by GASB		
GAAP LEVEL	TITLE	PAGE
2	#98-2 – Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising	105

GAAP MASTER LIST

TABLE OF CONTENTS

AICPA Interpretations of Financial Accounting Standards Board Pronouncements (AIN)		
GAAP LEVEL	TITLE	PAGE
5	AIN-ARB 43 – Compensation Involved in Stock Option and Stock Purchase Plans: Unofficial Accounting Interpretations of ARB No. 43, Chapter 13B	139
5	AIN-Key-Man-Life - Deferred Compensation Contracts: Unofficial Accounting Interpretations	139
5	AIN-ARB 51 – Consolidated Financial Statements: Accounting Interpretations of ARB No. 51	139
5	AIN-APB 4 – Accounting for the Investment Credit: Accounting Interpretations of APB No. 4	139
5	AIN-APB 7 – Accounting for Leases in Financial Statements of Lessors: Accounting Interpretations of APB No. 7	139
5	AIN-APB 8 – Accounting for the Cost of Pension Plans: Accounting Interpretations of APB No. 8	139
5	AIN-APB 9 – Reporting the Results of Operations: Unofficial Accounting Interpretations of APB No. 9	140
5	AIN-APB 11 – Accounting for Income Taxes: Accounting Interpretations of APB No. 11	140
5	AIN-APB 15 – Computing Earnings per Share: Accounting Interpretations of APB No. 15	140
5	AIN-APB 16 – Business Combinations: Accounting Interpretations of APB No. 16	140
5	AIN-APB 17 – Intangible Assets: Unofficial Accounting Interpretations of APB No. 17	140
5	AIN-APB 18 – The Equity Method of Accounting for Investments in Common Stock: Accounting Interpretations of APB No. 18	140
5	AIN-APB 19 – Reporting Changes in Financial Position: Accounting Interpretations of APB No. 19	140
5	AIN-APB 20 – Accounting Changes: Accounting Interpretations of APB No. 20	141
5	AIN-APB 21 – Interest on Receivables and Payables: Accounting Interpretations of APB No. 21	141
5	AIN-APB 22 – Disclosure of Accounting Policies: Accounting Interpretations of APB No. 22	141
5	AIN-APB 23 - Accounting for Income Taxes – Special Areas: Accounting Interpretations of APB No. 23	141
5	AIN-APB 25 – Accounting for Stock Issued to Employees: Accounting Interpretations of APB No. 25	141
5	AIN-APB 26 – Early Extinguishment of Debt: Accounting Interpretations of APB No. 26	141
5	AIN-APB 30 – Reporting Results of Operations: Accounting Interpretations of APB No. 30	141

GAAP MASTER LIST
TABLE OF CONTENTS

Government Finance Officers Association (GFOA)		
GAAP LEVEL	TITLE	PAGE
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	110
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Update Supplement	110
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model	110
4	Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	110
4	2005 Edition - Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Using the GASB 34 Model Update Supplement	111